Trustees' Annual Report
For the period

From (start date) 0 1 0 4 2 5 to (end date) 3 1 0 3 2 6

Section A Reference and administration details

Charity name: 74th Perthshire Scout Group

Other names the charity is known by: None

Registered charity number (if any): SCO 4 2 6 8 5

HQ registration number:

Charity's principal address:
Moncrieffe Church Hall
Glenbruar Cresent
Perth
Postcode P H 2 0 A J

Names of the charity trustees who manage the charity
(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Eileen Leslie	Chairperson	
2	Kerry Ramsay	Treasurer	
3	Suzanne Leslie	Trustee	
4	Andrew Braid	Trustee	
5	Susan Herd	Trustee	
6	Darren Room	Trustee	
7	Linda Shanks	Trustee	
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Names and addresses of advisers (optional information but encouraged as best practice)
(These will be published in the annual report of the charity)

Type of advisor	Name	Address
Auditor	David Hutcheson	34 Abbot Street, Perth

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (e.g. trust deed, constitution): The Group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted (e.g. trust, association, company): The Group is a trust established under its rules which are common to all Scouts.

Trustee selection methods (e.g. appointed by, elected by): The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about: Policies and procedures adopted for: *a) the induction and training of trustees; b)* trustee' consideration of major risks and the systems and procedures to manage them	The Group is managed by the Group Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns *to the Charity Commission as appropriate.* The Trustee Board consists of the Chair, Treasurer and 5 other Trustees, and meets at least once every academic term. Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board. This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Section B	Structure, governance and management (continued)
	Risk and Internal Control *The Group Trustee Board has identified the major risks to which they believe the Group is exposed, these* have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are: Damage to the building, property and equipment. The Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient contents insurance in place to mitigate against permanent loss. Injury to leaders, helpers, supporters and members. The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities. Reduced income from fundraising. The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a small reserve to ensure the continuity of activities should there be a major reduction in income. The Board could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently. Reduction or loss of leaders. The group is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then help could be sought from District volunteers or the Group Scout Active Support team. If this did not suffice there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. Reduction or loss of members. The Group provides activities for all young people aged 4-14 and volunteering opportunities for young people aged 14-18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group. **Risk and Internal Control** The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and insurance policies.

Section C — Objectives and activities

Summary of the objects of the charity set out in its governing document

The Purpose of Scouting
Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting
As Scouts we are guided by these values:
Integrity - We act with integrity; we are honest, trustworthy and loyal.
Respect - We have self-respect and respect for others.
Care - We support others and take care of the world in which we live.
Belief - We explore our faiths, beliefs and attitudes.
Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method
Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:
- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

The young people participate in a balanced programme covering the Values of Scouting and the Scouting Method. They participate in badge work in the hall, at home and at external events, attend camps and visit *local community groups to learn more about their activities.*

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

• policy on grantmaking;
• contribution made by volunteers;
• policy on investments.

Up to the end of March 2026, we held a couple of small fundraising events and also increased our easyfundraising presence with parents. We have succeeded in gaining a grant from Scout Scotland to support us to allow those who come from areas of depravation can partake in outside activities.

The 74th Perthsire Scout Group is run entirely by volunteers, so could not exist without them. Grateful thanks go to the Leaders, Young Leaders, and adult helper team and the Trustee Board (formerly the Executive Committee). Thanks also to the young people who attend.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D — Achievements and performance

Summary of the main achievements of the charity during the year

Beavers, Cubs and Scout achieved hundreds of badges between them including 5 Bronze, 3 Silver and 3 Gold Chief Scout's Awards and 516 activitiy and staged badges were awarded across the Beavers, Cubs and Scouts.

All sections attended a number of camps both indoors and outdoors practising scouting skills and went on walks and visits.

74th Perthshire is affiliated to Moncrieffe Church and we attended both the Remembrance Day service and a Founder's Day service. Chinese New Year was celebrated by everyone with a Chinese meal at the Jade Garden and Chinese New Year themed activities.
We also had a number of visitors into the hall to offer the young people experiences like fencing and the police. We also did a number of activities outside of the hall including the Climbing Wall at Perth College and the fire station.

Section E — Financial Review

Brief statement of the charity's policy on reserves
Quantify and explain any designations
Details of any funds materially in deficit (circumstances plus steps to eliminate)

Reserves Policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group *should income and fundraising activities fall short. The Group Trustee Board considers that the group should* hold a sum equivalent to one academic year's running costs, between £6,500 and £9,500.
This reserve is sufficient for one academic year if no outside activities are subsidised.

Further financial review details (optional information)
You **may choose** to include additional information where relevant about:
- the charity's principal source of funds including fundraising
- how expenditure has supported the key objectives of the charity
- investment policy and objectives

Investment Policy

The principal sources of funds for the Group are from monthly subscriptions for each young person. The Group's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The Group has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using the Charities' Aid Foundation Bank. The Group Trustee Board regularly monitors the levels of bank balances.

Section F — Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Throughout 2025 and 2026 we have taken the group back to taking part in activities true to Scouting.

We aim to increase the number of Chief Scout's Awards and to recruit more young people and adults into the Group. We will be launching our new website and are looking to take part in more outdoor activities in the local area. We are also going to look at new fundraising opportunities and increase our funding through easyfundraising.

Section G — Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	Eileen Leslie	K Ramsay
Full name(s)	Eileen Leslie	Kerry Ramsay
Position (eg Secretary, Chair)	Chairperson	Treasurer
Date	2 2 0 8 2 6	

74th Perthshire Scout Group
Independent Examiner's Report
Year ended March 2026

Independent Examiner's Report to the Trustees of the 74th Perthshire Scout Group

I report on the financial statements of the 74th Perthshire Scout Group ("the Group") for the year ended 31st March 2026

Respective responsibilities of Trustees and Examiner

The Group's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The Group's Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the Group and a comparison of the accounts presented with the those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

(1) which gives me reasonable cause to believe that in any material respect, the requirements
(a) to keep accounting records in accordance with the Act and the Regulations, and
(b) to prepare accounts which agree with the accounting records and comply with the Regulations
have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

(name) *David Hutcheson*

(qualifications) *MAAT*
(address) *34 Abbot Street, Perth PH2 0EE*
(date) *16/09/2026*